## What is claimed is:

1. A method of making a plurality of accordion-folded strips each having a predetermined unfolded length, the method comprising the steps of:

longitudinally and transversely separating a sheet material into a plurality of strips each having a predetermined unfolded length; and

folding the strips into a plurality of accordion-folded strips;

wherein the transverse separation of the strip occurs at completion of the longitudinal separation.

2. A method according to claim 1, wherein the longitudinally and transversely separating step is accomplished by:

supplying a pre-cut sheet material having a plurality of cuts forming longitudinal columns of longitudinally aligned associated cuts;

longitudinally severing the sheet material to form at least one strip between the associated cuts.

- 3. A method according to claim 2, wherein the longitudinally severing step includes forming a plurality of strips between associated cuts.
- 4. A method according to claim 2, wherein the supplying step includes supplying a pre-cut sheet material having cuts in adjacent transverse rows

which are longitudinally offset, the transverse rows including a plurality of cuts separated by a length of uncut material.

- 5. A method according to claim 2, wherein the supplying step includes supplying a pre-cut sheet material having a longitudinal dimension and having cuts arranged at a non-zero and non-perpendicular angle relative to the longitudinal dimension.
- 6. A method according to claim 2, wherein the supplying step includes the steps of:

supplying an uncut sheet material; and severing the sheet to form the pre-cut sheet material.

- 7. A method according to claim 2, wherein the supplying step includes supplying a continuous web of pre-cut sheet material.
- 8. A method according to claim 2, wherein the supplying step includes the step of supplying a pre-cut sheet material having transversely aligned cuts in alternate longitudinal columns.

- 9. A method according to claim 2, wherein the supplying step includes supplying a pre-cut sheet material that is biodegradable, recyclable and composed of a renewable resource.
- 10. A method according to claim 9, wherein the supplying step includes supplying a pre-cut sheet material that is paper.
- 11. A method according to claim 2, wherein the supplying step includes supplying a multi-ply sheet material whereby the longitudinally severing step includes forming a plurality of multi-layered strips between associated cuts.